

POLICY

Bureau of Juvenile Justice (BJJ) facilities must maintain an accurate and complete account of all education federal grant expenditures in conformance with their approved project plan.

PURPOSE

This policy ensures that federal grant monies are spent appropriately and are documented in accordance with generally accepted accounting principles.

DEFINITIONS

None.

**RESPONSIBLE
PARTY**

Designated in the facility standard operating procedure.

PROCEDURE

Facilities providing on-site educational services are required to develop and implement standard operating procedures (SOPs) relating to the receipt and disbursement of federal grant funds. At a minimum, these SOPs must contain the following requirements:

- All grant expenditures must comply with federal funding guidelines and legal requirements as provided by the BJJ education unit.
- Documentation for all expenses is maintained and separated by funding source.
- All expenditures are recorded on the Expenditure Registry form approved by the BJJ Education Unit. Allowable expenses are recorded and deducted from the approved cost centers column.
- Deviations from approved cost center allocations require the:
 - Submission of an amendment within the funding cycle of the grant to both the BJJ grant coordinator and funding agency, and
 - Approval of the BJJ grant coordinator and funding agency.

- A separate expenditure registry is maintained for each funded project.
- At the end of each month, a cumulative balance is calculated and recorded in the appropriate columns for cost centers and the total grant award.
- Cumulative monthly expenditure registries are sent electronically to the appropriate BJJ staff, i.e. grant coordinator, Education Director, and fiscal analyst, by the 20th of each month.

AUTHORITY

Individuals With Disabilities Education Improvement Act of 2004, 20 USC 1400 et seq.

Elementary and Secondary Education Act of 1965 [as amended by the No Child Left Behind Act of 2001], 20 US. 6301 et seq.

Adult Education and Family Literacy Act of 1998, 20 USC 1201 et seq.

Carl D. Perkins Vocational and Technical Education Act of 1998, 20 USC 2301 et seq.